

INDUSTRY CIRCULAR

OFFICE OF THE COMMISSIONER OF INTERNAL REVENUE
ALCOHOL AND TOBACCO TAX DIVISION

WASHINGTON 25, D.C.

Industry Circular No. 58-22

August 21, 1958

USE OF BORIC ACID, U.S.P., IN THE MANUFACTURE OF SPECIALLY DENATURED ALCOHOL FORMULA NO. 40

Proprietors of denaturing plants
and others concerned:

Purpose. The purpose of this industry circular is to advise you that boric acid, U.S.P., may be used as a substitute denaturant for half of the brucine (alkaloid) or brucine sulfate required in the manufacture of specially denatured alcohol Formula No. 40.

Background. A critical shortage of brucine has developed as a result of the curtailment of strychnine production and there is no indication as to when the shortage may terminate. Another denaturant, quassin, has been authorized as a substitute for brucine (alkaloid) and brucine sulfate but it, too, has been found to be in short supply. In order that production of specially denatured alcohol Formula No. 40 will not be adversely affected, another substitute denaturant for half of the brucine has been authorized.

Substitute Denaturant. In accordance with the provisions of 26 CFR 212.65, boric acid, U.S.P., in the amount of 1 1/2 avoirdupois ounces to each 100 gallons of ethyl alcohol, is authorized as a substitute denaturant for 1 1/2 avoirdupois ounces of the 3 avoirdupois ounces of brucine (alkaloid) or brucine sulfate required in the production of Formula No. 40. This substitution will cause the formulation to be as follows:

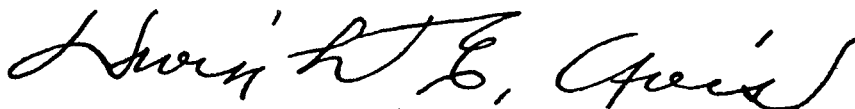
To every 100 gallons of alcohol add:

1 1/2 avoirdupois ounces of brucine (alkaloid) or
brucine sulfate, N.F.IX;

1 1/2 avoirdupois ounces of boric acid, U.S.P.; and

1/8 gallon of tert-butyl alcohol.

Inquiries. Inquiries regarding this industry circular should refer to its number and be addressed to the office of your assistant regional commissioner (alcohol and tobacco tax).



Dwight E. Avis,

Director, Alcohol and Tobacco Tax Division.